

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. :
-----x (Jointly Administered)

AFFIDAVIT OF NON-LEGAL ORDINARY COURSE PROFESSIONAL

STATE OF NEW YORK

COUNTY OF NASSAU

Phyllis Kaufer, being duly sworn, deposes and says:

1. I am a principal of Barnett Associates, Inc. which firm maintains offices at 61 Hilton Avenue, Garden City, NY 11530.

2. Neither I, Barnett Associates, Inc., nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors-in-possession (the "Debtors"), their creditors, or any other party-in-interest, or their attorneys, except as set forth in this affidavit.

3. Barnett Associates, Inc. has represented and advised the Debtors in Unemployment Cost Control with respect to a broad range of aspects of the Debtors' businesses.

4. The Debtors have requested, and Barnett Associates, Inc. has agreed, to continue to represent and advise the Debtors pursuant to section 327(a) of title 11 of the United States Code, 11 U.S.C. §§101-1330, as amended (the "Bankruptcy Code"), with respect to such matters. Additionally, the Debtors have requested, and Barnett Associates, Inc. proposes, to render the following services to the Debtors:

5. Barnett Associates, Inc.'s current fee arrangement is an annual fee of \$30,000 billed in equal quarterly installments of \$7,500.

6. Except as set forth herein, no promises have been received by Barnett Associates, Inc. or any partner, auditor or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.

7. Barnett Associates, Inc. has no agreement with any entity to share with such entity any compensation received by Barnett Associates, Inc.

8. Barnett Associates, Inc. and its partners, auditors, and other members may have in the past represent, and may in the future represent entities that are claimant of the Debtors in matters totally unrelated to these pending chapter 11 cases. Barnett Associates, Inc. does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors of their estates.

9. Neither I, Barnett Associates, Inc., nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which Barnett Associates, Inc. is to be engaged.

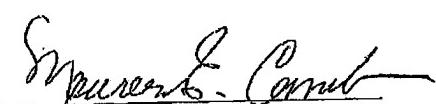
10. In view of the foregoing, Barnett Associates, Inc. is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.

11. The foregoing constitutes the statement of Barnett Associates, Inc. pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2106(b).

FURTHER AFFIANT SAYETH NOT


Phyllis Kaufer

Subscribed and sworn before me
This 14 day of DECEMBER 2005



Notary Public

MAUREEN E. CAMBA
NOTARY PUBLIC, State of New York
No. 31-8361035
Qualified in Nassau County
Commission Expires December 31, 2006

CERTIFICATE OF SERVICE

Phyllis Kaufer, Executive Vice President, hereby certifies that on January 9, 2006, she served a copy of the Affidavit of Legal Ordinary Counsel Professional Afaf Vicky Farah upon the following interested parties via first class mail:

Afaf Vicky Farah, Esq.
201 East Liberty Street
Ann Arbor, MI 48104

Latham & Watkins
Attention: Mark A. Broude, Esq.
885 Third Avenue
New York, NY 10022

Delphi Corporation
Attention: General Counsel
5725 Delphi Drive
New York, NY 10017

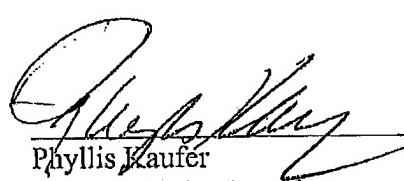
Simpson Thacher & Bartlett LLP
Attention: Marissa Wesley Esq.
425 Lexington Avenue
New York, NY 10017

Skadden, Arps, State, Meagher & Flom
Attention: John W. Butler, Jr. Esq.
333 West Wacker Drive
Suite 2100
Chicago, IL 60606

Davis Polk & Wardell
Attention: Marlane Melician, Esq.
450 Lexington Avenue
New York, NY 10017

United States Trustee
Attention: Alicia M. Leonhard, Esq.
33 Whitehall Street
Suite 2100
New York, NY 10044

Dated: January 9, 2006



Phyllis Kaufer
Executive Vice President
Barnett Associates, Inc.
61 Hilton Avenue
Garden City, NY 11530
(516) 877-2860

MAUREEN E. CAMBA
NOTARY PUBLIC, State of New York
No. 31-0361035
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